



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

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FEB 19 1997

COMPTROLLER'S MEMORANDUM NO. 1997-06

TO: Heads of Departments
ATTN: Fiscal Offices
SUBJECT: Federal Per Diem Rates (CONUS)

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
FEB 19 3 00 PM '97

In Revenue Procedure 96-64, the Internal Revenue Service has retained the federal per diem rates established by Revenue Procedure 94-77 for travel within the continental United States (CONUS). These standard rates affect the computation of the taxable portion of per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum therefore needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

The following rates are to be used for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after April 1, 1996:

	High-Cost <u>Locality</u>	Low-Cost <u>Locality</u>
Lodging	\$ 126	\$ 77
Meals and Incidental Expenses	<u>40</u>	<u>32</u>
Total federal rates	<u>\$ 166</u>	<u>\$109</u>

Revenue Procedure 96-64 has also made some changes in the locations identified in the high-cost category. Attached is an updated listing of high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.


SAM CALLEJO
State Comptroller

Attachment

<i>Key city</i>	<i>County and other defined location</i>
Arizona	
Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County
Phoenix/Scottsdale (October 1–May 14)	Maricopa
California	
Gualala/Point Arena	Mendocino
Los Angeles	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center and Ordnance Test Station, China Lake
Palo Alto/San Jose	Santa Clara
San Francisco	San Francisco
South Lake Tahoe	El Dorado
Yosemite Nat'l Park (April 1–October 31)	Mariposa
Colorado	
Aspen	Pitkin
(January 15–March 31)	
Keystone/Silverthorne	Summit
Steamboat Springs	Routt
(December 1–March 31)	
Telluride	San Miguel
Vail	Eagle
(November 1–March 31)	
District of Columbia	
Washington, D.C.	Washington, D.C.; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland
Florida	
Key West	Monroe
Illinois	
Chicago	Du Page, Cook, and Lake
Indiana	
Nashville	Brown
(June 1–October 31)	
Maine	
Bar Harbor	Hancock
(July 1–September 14)	
Maryland	
Ocean City	Worcester
(May 1–September 30)	

<i>Key city</i>	<i>County and other defined location</i>
Saint Michaels	Talbot
Massachusetts	
Boston	Suffolk
Cambridge/Lowell	Middlesex
Hyannis	Barnstable
(July 1–September 30)	
Martha's Vineyard/Nantucket	Dukes and Nantucket
Michigan	
Leland	Leelanau
(May 1–September 30)	
Mackinac Island	Mackinac
(June 1–September 30)	
Nevada	
Incline Village	Incline Village
Stateline	Douglas
New Jersey	
Atlantic City	Atlantic
(April 1–November 30)	
Ocean City/Cape May	Cape May
(May 15–September 30)	
New Mexico	
Santa Fe	Santa Fe
(May 1–October 31)	
New York	
New York City	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties
White Plains	Westchester
North Carolina	
Duck/Outer Banks	Dare
(May 1–September 30)	
Ohio	
Sandusky	Erie
(May 1–September 30)	
Pennsylvania	
Chester/Radnor	Delaware
Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island	
Newport/Block Island	Newport and Washington
(May 1–October 14)	
Utah	
Bullfrog	Garfield
(April 1–October 31)	
Park City	Summit
(December 1–March 31)	
Virginia	
Virginia Beach	Virginia Beach, Norfolk, Portsmouth and Chesapeake
(May 1–September 30)	
Wintergreen	Nelson
Wisconsin	
Wisconsin Dells	Columbia
(June 1–September 14)	
Wyoming	
Jackson	Teton
(June 1–October 14)	